

# NHS Ayrshire & Arran



**Meeting:** Ayrshire and Arran NHS Board

**Meeting date:** Monday 28 November 2022

**Title:** Audit and Risk Committee meeting on 23 November 2022 report to NHS Board

**Responsible Director:** Derek Lindsay – Director of Finance

**Report Author:** Jean Ford, Non-Executive Director / Committee Chair

## 1. Purpose

This is presented to the Board for: Discussion.

This paper relates to: Local policy to ensure good governance practice in reporting from board committees

This aligns to the NHS Scotland quality ambitions of Safe, Effective and Person Centred. Good governance practice supports the effective delivery of services across the organisation.

## 2. Report summary

### 2.1 Situation

This report provides information to Board Members on key issues discussed within the Governance Committee's remit, in order to provide assurance to the Board that those matters have been identified and are being addressed, where required.

### 2.2 Background

The Board Model Standing Orders advises that Board meeting papers will include the minutes of committee meetings which the relevant committee has approved. To ensure that there is no delay in reporting from committees this paper provides a timely update on key issues from committees.

### 2.3 Assessment

Key issues agreed by Committee are noted below.

- An update on progress with outstanding audit actions was provided and various Internal Audit reports were presented to the committee for information and onward distribution to other Governance sub committees as reported. These are detailed as follows:

- Property Transaction Monitoring – No recommendations were raised as part of this audit.
  - Financial Controls – Endowment Funds – This report received reasonable assurance with one low rated recommendation identified.
  - Programme Management Office (Part 1) – Part 1 of this review considered whether the financial efficiencies within the four priority programmes are being realised, the rating of which was partial assurance with some improvement required. Two medium and five low rated recommendations were identified. Progress against these actions will be undertaken by the Performance Governance Committee.
  - An advisory review (which as such has no rating) was conducted on the preparations for the Caring for Ayrshire Programme. The review sought to evaluate areas for consideration around the planning for the programme. The recommendations made will be monitored by the Integrated Governance Committee.
  - Infrastructure and Support Services – Catering – This review was rated as partial assurance with improvement required and received one high, two medium and one low rated recommendation. The Assistant Director of Clinical Support Services was in attendance and advised that the high risk recommendation is already completed and the others will be completed in December 2022.
- Gordon Young, Head of Counter Fraud Services was in attendance to provide a very informative update on the recently introduced Counter Fraud Standards and the work of his area.
  - Internal audit reports for 2021/22 and audit plans for 2022/23 were presented by the Chief Auditors for East, North and South Integration Joint Boards. All reviews received reasonable assurance and no significant issues were identified.
  - The Strategic Risk Register was reviewed and discussed.
  - Detail of the tender process for the internal audit contract was presented and discussed including the need for a derogation to the Board Standing Orders to delegate authority to the Audit and Risk Committee to make the decision regarding the appointment of the internal auditor in December 2022.

## **2.4 Recommendation**

The Board is asked to be aware of and discuss the key issues highlighted and receive assurance that issues are being addressed, where required.